

OFFICE OF THE STATE AUDITOR

FY 2012 BUDGET REQUEST
(WITH GOVERNOR'S RECOMMENDATIONS)



THOMAS A. SCHWEICH, STATE AUDITOR

DEPARTMENT OVERVIEW PARAGRAPH

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to governmental auditing standards issued by the U.S. General Accounting Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports, Oversight Evaluations, and Missouri Sunset Act Reports

Program or Division Name	Type of Report	Date Issued	Website
N/A			

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
---------	-----------------------	-------------	---------------

N/A

FY 2012 State Auditor

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2010	FY 2010	FY 2011	FY 2011	FY 2012	FY 2012	FY 2012	FY 2012
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	4,910,600	95.98	5,710,903	137.27	5,710,903	137.27	5,710,903	137.27
STATE AUDITOR	448,837	7.79	848,993	11.00	848,993	11.00	848,993	11.00
CONSERVATION COMMISSION	43,040	0.63	43,040	1.00	43,040	1.00	43,040	1.00
PARKS SALES TAX	21,496	0.28	21,496	0.50	21,496	0.50	21,496	0.50
SOIL AND WATER SALES TAX	20,728	0.27	20,728	0.50	20,728	0.50	20,728	0.50
PETITION AUDIT REVOLVING TRUST	715,555	13.13	812,734	18.50	812,734	18.50	812,734	18.50
TOTAL - PS	6,160,256	118.08	7,457,894	168.77	7,457,894	168.77	7,457,894	168.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,474,394	0.00	807,859	0.00	807,859	0.00	807,859	0.00
STATE AUDITOR	27,923	0.00	30,123	0.00	30,123	0.00	30,123	0.00
CONSERVATION COMMISSION	2,607	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	30,010	0.00	31,616	0.00	31,616	0.00	31,616	0.00
TOTAL - EE	1,534,934	0.00	872,209	0.00	872,209	0.00	872,209	0.00
PROGRAM-SPECIFIC								
PETITION AUDIT REVOLVING TRUST	1,334	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	1,334	0.00	0	0.00	0	0.00	0	0.00
TOTAL	7,696,524	118.08	8,330,103	168.77	8,330,103	168.77	8,330,103	168.77
GRAND TOTAL	\$7,696,524	118.08	\$8,330,103	168.77	\$8,330,103	168.77	\$8,330,103	168.77

1/21/11 8:22

im_disummary

CORE DECISION ITEM

Department Office of the State Auditor
Division
Core - Office of the State Auditor

Budget Unit

1. CORE FINANCIAL SUMMARY

	FY 2012 Budget Request			
	GR	Federal	Other	Total
PS	5,710,903	848,993	897,998	7,457,894
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,518,762	879,116	932,225	8,330,103
FTE	137.27	11.00	20.50	168.77

Est. Fringe	3,178,118	472,465	499,736	4,150,318
-------------	-----------	---------	---------	-----------

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Parks Sales Tax (0613)
Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

	FY 2012 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
-------------	---	---	---	---

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties, including:

- State Agency Audits: Conduct audits of all state agencies, boards, and commissions, including all judicial circuits and all state agencies receiving federal funds;
- County Audits: Conduct audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conduct audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions.

3. PROGRAM LISTING (list programs included in this core funding)

Core funding is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory, and result in demonstrated cost-savings to all areas of state and local government.

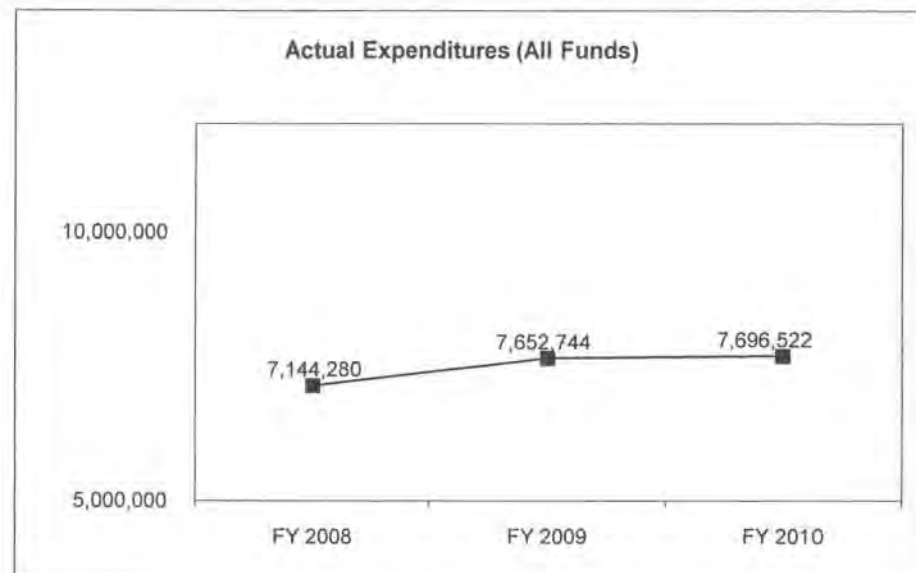
CORE DECISION ITEM

Department Office of the State Auditor
Division
Core - Office of the State Auditor

Budget Unit _____

4. FINANCIAL HISTORY

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Current Yr.
Appropriation (All Funds)	8,431,513	8,700,047	8,300,800	8,330,103
Less Reverted (All Funds)	0	(163,695)	0	N/A
Budget Authority (All Funds)	8,431,513	8,536,352	8,300,800	N/A
Actual Expenditures (All Funds)	7,144,280	7,652,744	7,696,522	N/A
Unexpended (All Funds)	1,287,233	883,608	604,278	N/A
Unexpended, by Fund:				
General Revenue	586,784	566,057	471,188	N/A
Federal	144,740	191,905	35,633	N/A
Other	555,709	125,645	97,457	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

STATE
OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,710,903	848,993	897,998	7,457,894	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,518,762	879,116	932,225	8,330,103	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,710,903	848,993	897,998	7,457,894	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,518,762	879,116	932,225	8,330,103	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,710,903	848,993	897,998	7,457,894	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,518,762	879,116	932,225	8,330,103	

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C		DEPARTMENT: Office of the State Auditor	
BUDGET UNIT NAME: Office of the State Auditor		DIVISION:	

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST			
Fund			
101	PS	\$5,710,903	100% Flexibility Requested
101	E&E	\$807,859	100% Flexibility Requested
115	PS	\$848,993	100% Flexibility Requested
115	E&E	\$30,123	100% Flexibility Requested
609	PS	\$43,040	100% Flexibility Requested
609	E&E	\$2,611	100% Flexibility Requested
613	PS	\$21,496	100% Flexibility Requested
614	PS	\$20,728	100% Flexibility Requested
648	PS	\$812,734	100% Flexibility Requested
648	E&E	\$31,616	100% Flexibility Requested

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
750,000	550,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

FY 2012 State Auditor

DECISION ITEM DETAIL

Budget Unit	FY 2010	FY 2010	FY 2011	FY 2011	FY 2012	FY 2012	FY 2012	FY 2012
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,746	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	0	0.00	104,475	1.00	104,475	1.00	104,475	1.00
DIRECTOR OF AUDITS	262,650	3.00	272,612	3.00	272,612	3.00	272,612	3.00
AUDIT MANAGER	1,062,340	15.00	1,209,504	18.00	1,209,504	18.00	1,209,504	18.00
SENIOR AUDITOR II	444,108	8.76	952,207	27.00	952,207	27.00	952,207	27.00
STAFF AUDITOR II	533,950	13.64	828,169	23.00	828,169	23.00	828,169	23.00
AUDIT ASSISTANT	0	0.00	610,134	23.00	610,134	23.00	610,134	23.00
INTERN	32,200	1.42	17,685	1.77	17,685	1.77	17,685	1.77
DIRECTOR OF ADMINISTRATION	0	0.00	67,755	1.00	67,755	1.00	67,755	1.00
EXECUTIVE ASSISTANT	35,560	0.98	34,292	1.00	34,292	1.00	34,292	1.00
EXEC SECRETARY/STATE AUDITOR	31,417	0.54	50,312	1.00	50,312	1.00	50,312	1.00
PUBLIC AFFAIRS COORDINATOR	0	0.00	46,797	1.00	46,797	1.00	46,797	1.00
ADMINISTRATIVE ASSISTANT	141,673	5.07	136,360	5.00	136,360	5.00	136,360	5.00
STAFF ATTORNEY	0	0.00	59,819	1.00	59,819	1.00	59,819	1.00
LOCAL GOVERNMENT ANALYST	0	0.00	44,288	1.00	44,288	1.00	44,288	1.00
TAX RATE SUPERVISOR	0	0.00	50,974	1.00	50,974	1.00	50,974	1.00
TAX RATE ANALYST	0	0.00	42,897	1.00	42,897	1.00	42,897	1.00
FISCAL OFFICER	0	0.00	56,403	1.00	56,403	1.00	56,403	1.00
FISCAL ASSISTANT	0	0.00	68,518	2.00	68,518	2.00	68,518	2.00
RECEPTIONIST/TYPIST	11,959	0.46	24,494	1.00	24,494	1.00	24,494	1.00
EQUIPMENT-FACILITIES SUPERVISR	35,401	1.00	32,704	1.00	32,704	1.00	32,704	1.00
CUSTODIAN	5,101	0.19	23,341	1.00	23,341	1.00	23,341	1.00
DIRECTOR OF COMMUNICATIONS	59,661	1.00	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	631,037	14.33	765,206	20.00	765,206	20.00	765,206	20.00
STAFF AUDITOR I	311,480	8.42	851,821	14.00	851,821	14.00	851,821	14.00
SPEC ASST PLANNING/DEVELOPMENT	59,801	0.96	0	0.00	0	0.00	0	0.00
AUDIT REPORT TYPING SPECIALIST	0	0.00	25,606	1.00	25,606	1.00	25,606	1.00
ASST DIR OF PERFORMANCE AUDITS	0	0.00	72,158	1.00	72,158	1.00	72,158	1.00
INFO TECHNOLOGY ANALYST I	33,421	1.00	65,759	2.00	65,759	2.00	65,759	2.00
INFO TECHNOLOGY ANALYST II	0	0.00	43,361	1.00	43,361	1.00	43,361	1.00
INFO TECHNOLOGY ANALYST III	39,463	1.00	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY MANAGER	72,880	1.00	70,834	1.00	70,834	1.00	70,834	1.00

FY 2012 State Auditor

DECISION ITEM DETAIL

Budget Unit	FY 2010	FY 2010	FY 2011	FY 2011	FY 2012	FY 2012	FY 2012	FY 2012
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
INFO SYSTEMS AUDIT MANAGER	72,880	1.00	70,834	1.00	70,834	1.00	70,834	1.00
INFO SYSTEMS AUDITOR II	0	0.00	67,149	2.00	67,149	2.00	67,149	2.00
GENERAL COUNSEL	101,380	1.00	78,580	1.00	78,580	1.00	78,580	1.00
DIR OF COMMUNICATIONS & POLICY	0	0.00	74,541	1.00	74,541	1.00	74,541	1.00
AUDIT DEVELOPMENT COORDINATOR	0	0.00	64,909	1.00	64,909	1.00	64,909	1.00
SPEC ASST LEGISLATIVE AFFAIRS	0	0.00	58,150	1.00	58,150	1.00	58,150	1.00
BUDGET & TRAINING COORDINATOR	0	0.00	54,946	1.00	54,946	1.00	54,946	1.00
INFO TECH SENIOR ANALYST I	47,138	1.00	0	0.00	0	0.00	0	0.00
INFO TECH SENIOR ANALYST II	58,839	1.00	56,932	1.00	56,932	1.00	56,932	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	110,554	2.00	110,554	2.00	110,554	2.00
ASSISTANT DIRECTOR OF AUDITS	247,200	3.00	85,068	1.00	85,068	1.00	85,068	1.00
SENIOR AUDITOR III	661,844	12.00	0	0.00	0	0.00	0	0.00
STAFF AUDITOR III	466,737	11.08	0	0.00	0	0.00	0	0.00
INFO SYSTMS SENIOR AUDITOR III	116,965	2.00	0	0.00	0	0.00	0	0.00
LEGISLATIVE LIAISON	14,435	0.23	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	102,421	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVERNMENT SUPERVISOR	60,377	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE SUPVSR	60,053	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE ASST	73,639	2.00	0	0.00	0	0.00	0	0.00
CHIEF LEGAL COUNSEL	75,000	1.00	0	0.00	0	0.00	0	0.00
DIR PUB AFFAIRS/SR POLCY ADVSR	89,500	1.00	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,160,256	118.08	7,457,894	168.77	7,457,894	168.77	7,457,894	168.77
TRAVEL, IN-STATE	368,902	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	1,704	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	57,190	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	42,292	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	59,318	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	828,791	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	46,005	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	123,910	0.00	240,615	0.00	240,615	0.00	240,615	0.00

1/21/11 8:25

im_didetail

Page 2 of 3

FY 2012 State Auditor

DECISION ITEM DETAIL

Budget Unit	FY 2010	FY 2010	FY 2011	FY 2011	FY 2012	FY 2012	FY 2012	FY 2012
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
MOTORIZED EQUIPMENT	0	0.00	12	0.00	12	0.00	12	0.00
OFFICE EQUIPMENT	0	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	0	0.00	1,570	0.00	1,570	0.00	1,570	0.00
PROPERTY & IMPROVEMENTS	0	0.00	5	0.00	5	0.00	5	0.00
BUILDING LEASE PAYMENTS	0	0.00	5,109	0.00	5,109	0.00	5,109	0.00
EQUIPMENT RENTALS & LEASES	4,572	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,250	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,534,934	0.00	872,209	0.00	872,209	0.00	872,209	0.00
REFUNDS	1,334	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	1,334	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$7,696,524	118.08	\$8,330,103	168.77	\$8,330,103	168.77	\$8,330,103	168.77
GENERAL REVENUE	\$6,384,994	95.98	\$6,518,762	137.27	\$6,518,762	137.27	\$6,518,762	137.27
FEDERAL FUNDS	\$476,760	7.79	\$879,116	11.00	\$879,116	11.00	\$879,116	11.00
OTHER FUNDS	\$834,770	14.31	\$932,225	20.50	\$932,225	20.50	\$932,225	20.50

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conduct audits of all state agencies, boards, commissions, including all judicial circuits and all state agencies receiving federal funds;
- County Audits: Conduct audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conduct audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo

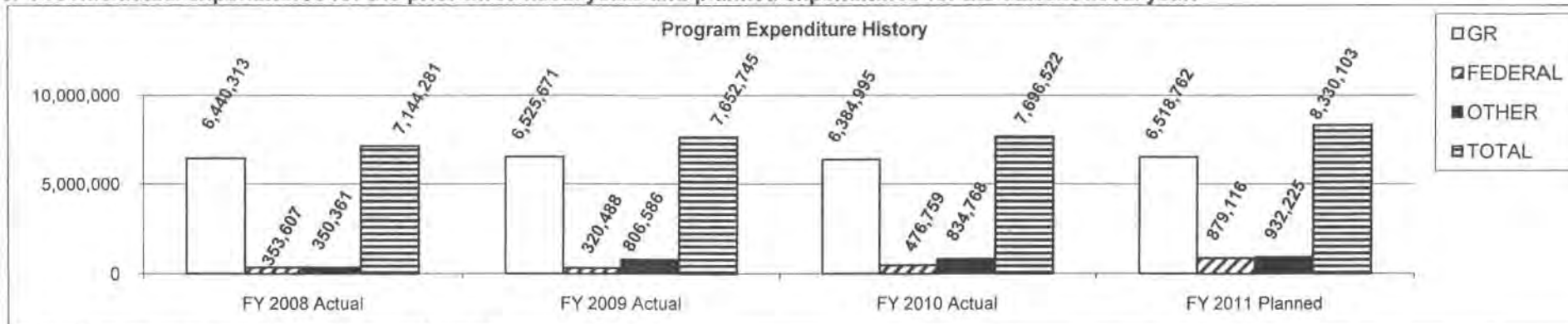
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.